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Researching race, accounting, and accountability: past, present, and future

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Abstract

Purpose: This paper introduces the special issue on *Race and accounting and accountability*. In so doing, it explores racism in its historical and contemporary forms and, the role of accounting and accountability in enabling racism and racial discrimination, and also efforts of redress and resistance.

Design/methodology/approach: We reflect on several critical themes to demonstrate the pervasive and insidious nature of racism and, review the literature on race and racism in accounting, focusing on studies that followed the seminal work by Annisette and Prasad (2017) who called for more research. We also review the six papers included in this special issue.

Findings: While many overt systems of racial domination experienced throughout history have subsided, racism is engrained in our everyday lives and in broader societal structures in more covert and nuanced forms. Yet, in accounting, as Annisette and Prasad noted, focus has continued to be on the former. This special issue shifts this imbalance - five of the six papers focus on contemporary racism. Moreover, it demonstrates that although accounting technologies can and do facilitate racism and racist practices, accountability and counter accounts offer avenues for calling out and disrupting the powers and privileges that underlie racial discrimination and, resistance by un-silencing minority groups subjected to discrimination and injustice.

Originality: This introduction and the papers in the special issue offer rich empirical and theoretical contributions to accounting and accountability research on race and racial discrimination. We hope they inspire future race research to nurture progress towards a true post-racial society.

Keywords: accounting; accountability; contemporary discrimination; exploitation; race; racism.

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Researching race, accounting, and accountability: past, present, and future

1. Introduction

Accounting scholars have over decades drawn attention to the social power of accounting – demonstrating how it is implicated in the continuing perpetuation of discrimination, prejudice, and injustices. Examining this across a myriad of different corporate and state phenomena, including capitalist exploitation and neoliberalist practices, shows that a significant proportion of this research has had a racial undertone. Academics have, for example, focused attention on issues such as human rights (McPhail and Ferguson, 2016); migrant communities (McPhail *et al.*, 2016); indigenous tribes (Chew and Greer, 1997; Gibson, 2000); African issues (Denedo *et al.*, 2017; Hammond *et al.*, 2017; Nyamori *et al.*, 2017); Asian issues (Chua *et al.*, 2019); and modern slavery (Christ *et al.*, 2020; Christ and Burritt, 2021), all of which have race undertones. Studies have also looked to the past to inquire into how accounting and accountability were implicated in historical atrocities such as the Trans-Atlantic Slave Trade (Steven-Clarke and Bowden, 2023; Jensen *et al.*, 2021) and apartheid (Hammond *et al.*, 2009). However, despite the on-going legacy of colonialism and imperialism in today's world, and accounting and accountability's role therein, there has been a paucity of research in accounting *specifically* on race. In fact, following their review of prior research at the race – accounting nexus, Annisette and Prasad (2017, p. 6) questioned whether “accounting scholars by dint of their silence ... are part of that other chorus ... that sings praise to the faded myth of a post-racial world”.

Since Annisette and Prasad (2017), the world has emerged from a global pandemic and is suffering from an impending climate emergency. It is also experiencing rising levels of economic inequality with a growing rich - poor divide and witnessing a migration ‘crisis’ in the Global North, among other grand challenges. These world events have exacerbated the levels and forms of racism experienced by people of colour and resulted in new forms of racism such as climate apartheid and pandemic racism, which contribute to Annisette and Prasad's (2017) idea of the ‘hyper-racial times’ that we live in. Similarly, racist practices continue to pervade public sector institutions such as the criminal justice system, healthcare and higher education that exist to protect, care for and progress society. Yet encouragingly, racial domination projects have given rise to efforts of resistance, for example, the 2016 Rhodes Must Fall movement in higher education (Chidugu, 2020) and the Black Lives Matter movement that took centre stage internationally following the murder of George Floyd in the US in 2020. Such forms of activism seek to bring visibility to racial matters, inspire accountability for racism, and demand change.

This is the first special issue in accounting to focus on race and racism, for which we are very grateful to the editors of AAAJ. We explore racism in its historical and contemporary forms and examine the role of accounting and accountability in enabling racism and race issues to persist in society and efforts of redress. We define accounting and accountability broadly to include written accounts, financial accounts as well as social accounts and counter accounts (see, Agyemang, 2024; Messner, 2009). We consider accountability for and to diverse constituent groups such as employees, communities, and citizens upon whom governments and organisations' activities and policies impinge, as well as accountability in wider societal and global contexts. Our purpose is to make visible the invisible and the denied, to demonstrate how racism as a form of social injustice continues to be embedded in supranational regulations, national policies, and organisational practices. To do so, we discuss several key themes to showcase the ongoing persistence of racism and the roles of accounting therein to inform future research.

Our themes speak of the past, the present, and the future and we emphasise the interconnections between them to demonstrate the pervasive and deeply engrained, yet morphing nature of racism. We also discuss the emerging resistances to racial injustices. We reflect on historical research not only because it offers a rich account of the past times but

also because of its significance for the present and possible future (Carnegie *et al.*, 2020). We are keen to highlight the contemporary face of racism and in so doing broach not only the neoliberal – race nexus as encouraged by Annisette and Prasad (2017), but also consciously go beyond this to give space to prominent and emerging areas of research in accounting such as the environmental crisis which may or may not have the neoliberalist connections. We also reflect on the accounting profession and on our own academic profession as forms of reflective practice. Finally, in what we refer to as a projection into the future, we consider counter-accounts as a form of resistance and other race-related initiatives which offer possibilities for change.

As we progress through this journey over time, we take liberty to review 13 papers that centralise race and racism and have featured in accounting journals since Annisette and Prasad's (2017) review (see Appendix One)¹. Collectively, Annisette and Prasad's (2017) concerns that there is an overemphasis on historical research remains true today, and there is a conspicuous absence of race studies in modern day settings such as corporate contexts (despite their outsize influence in capitalist societies) and climate justice research. This AAAJ special issue contributes to remedying this imbalance by discussing contemporary forms of racism: five of the six papers in this special issue showcase issues of present-day racism. Our hope is that the special issue will serve not only as a collection of research to aid scholars and organisations to account for racism, to conceptualise its manifestations and aid the design of racial justice interventions, but also as an inspiration for future race research.

This introductory paper is structured as follows. The next section provides the background on race, racism, accounting, and accountability. In Section 3, we discuss our first theme, historical roots of racial power within imperialism and colonial domination. Section 4 addresses our second theme, the enduring influences of these historical power imbalances through contemporary resource exploitation, environmental degradation, climate injustices and migration. The legacies of historical domination are observed in current impoverishments and poverty situations of the Global South as key players such as global institutions continue to transfer wealth and resources to the Global North ensuring that "racism and colonialism still rule the world" (Andrews, 2021, title). Beyond history, present day discriminatory practices stem from our third theme, the neoliberal ideology being observed especially in the Global North. We discuss neoliberalism in Section 5. Section 6 explores how race and racism underpin procedures that inadvertently lead to hidden racial discrimination practices affecting the daily lives of people working in organisations. Section 7 considers our final theme, resistance to racism and discusses accounting's role in emancipation. As we discuss these themes, we refer to and analyse the six papers included in this special issue. We end with some concluding thoughts and avenues for future research.

2. Background: Race, racism, accounting, and accountability

At its core, racism is about the belief that some people are better than others because of their race. Race is understood primarily as a biological or cultural category which is easily identifiable through skin colour, marks on the body or group practices (Bonilla-Silva, 2015). While the earlier idea of genetic (biological) racial differences between people which served as an explanation for dehumanising people is no longer accepted, the *idea* and *belief* of racial differences, that is, the social construction of racial differences persists, and continues to fuel racism (Rollock, 2022).

As such, racism reflects the way in which society and social relations between people are structured. Racism manifests because of racial powers that give dominant voice to the powerful who determine which norms and cultures will be given a platform, who is deemed "normal" and "superior" and who is "different" and "inferior". Such racial power has, since the colonial times, typically rested in the hands of white people, and resulted in the establishment, maintenance, projection, and protection of white institutional norms (Rollock, 2022, p. 106). Valluvan (2016, p. 2245) explains that racial power is about "who is to be the object of force,

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3 who shall do the enforcing and how is it to be enforced – a force which results in technologies
4 of classification, hunting, surveillance, internment, killing and fortification”.

5
6 Contemporary racism as we experience it today is the accumulated outcome of several racial
7 domination projects (e.g., colonialism, slavery, labour migration, etc.). Through the course of
8 human history, these projects have served to embed racialised ideas, ideals and ideologies in
9 societies (Bonilla-Silva, 2001; Robinson, 2000). Today, racism exists in many forms. While it
10 may take an extreme form to make headlines when it occurs in society (such as the George
11 Floyd murder), more subtle everyday occurrences that remain hidden pervade the lives of
12 many people as they go about their normal lives. At least since the 1960s, we have witnessed
13 a dismantling of settler colonialism, and a waning of the Jim Crow type racial discrimination
14 as most democratic societies condemn such open and traditional forms of prejudice. However,
15 this has not signalled the death of racism but rather its transformation. We are now confronted
16 with adaptations in the expression of racism with the emergence of new and intense forms of
17 racism that operate more covertly and more subtly through the (re-)production of racial
18 privilege (Bonilla-Silva, 2015). As such, racism, and race issues are constantly changing but
19 also seemingly remain the same.
20

21
22 Critical race theory (CRT) is an important framework for scholarship on racism. It draws
23 attention to the social construction of racism to explain its systemic nature. With origins in legal
24 studies as a counter account to critical legal studies, CRT recognises that racism not only
25 manifests because of individual bias or prejudice but rather is deeply inscribed into societal
26 structures, systems, and practices. As a result, racism is normalised in society: it is ordinary,
27 not aberrational as it is “the usual way society does business, the common, everyday
28 experience of most people of colour” (Delgado and Stefancic, 2001, p. 7). Moreover, CRT also
29 points to the ‘productivity’ of racism: proponents argue that racism serves an important
30 purpose, psychic and material, to the dominant (white) group (Delgado and Stefancic, 2001;
31 Brown and Jackson, 2013; Walton, 2020) who use it to exploit, dominate or ‘keep down’
32 racialised groups as “wealth, power and high social status can be attained when one group
33 dominates or exploits another” (Link and Phelan, 2014, p. 25).
34

35
36 Racism as we see it today, as suggested by proponents of CRT, is traceable through the
37 development and application of rules, laws, and regulations and access to and allocation of
38 resources. This is because it “operates through a range of personal, relational, systemic and
39 institutional practices that serve to devalue, exclude, oppress or exploit people” (Babacan *et*
40 *al.*, 2020, p. 1). While a language of ‘objectivity’, ‘merit’ and ‘fairness’ from those with power
41 has been enacted to create seemingly more equal societies, it conceals the covert forms of
42 racism. Crowding out the lived experiences of people of colour, such rhetoric explains away
43 racially different outcomes and seeks to make these outcomes socially acceptable and
44 legitimate. The very ideas that race and racism are phenomena of the past and that we live in
45 an equal society constitute forms of racism by denying meaningful efforts to equity.
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47
48 While accounting is associated with objectivity, neutrality, and fairness, it also offers several
49 technologies for classifications, measurement, and surveillance which contribute to the
50 obfuscation of racial logics and discrimination. Racial practices associated with underlying,
51 taken for granted racial power can be seen in everyday activities of all forms of organisations
52 such as commercial businesses and public sector organisations, and wider policies, including
53 legislation. Additionally, in more macro-societal situations we see the continuing influence of
54 race and racial power on global issues. Accounting logics and technologies are drawn upon,
55 directly and indirectly to facilitate decision and policy making (Agyemang, 2016; Broadbent,
56 1998; Lehman et al, 2016). The concept of accountability focuses on relationships and power
57 and recognises how identities, experiences and lives are constituted through engagement and
58 interconnections between peoples within organisations and between peoples and
59 organisations (Agyemang, 2024; Rached, 2016; Roberts, 1991). Drawing upon relational
60 approaches to accountability that focus on power relations between the powerful and the less

powerful may offer a way to understand racial discrimination and its consequences. The following sections illustrate several themes associated with racial power and racism discussing accounting and accountability's role therein.

3. Historical domination and racial power

Much of the racism we see today is a legacy of racial domination projects such as slavery, colonialism, and labour migration, which have roots in capitalist ideologies. The aims of such domination projects were often that of control of the dominated; and extraction of natural resources not available in Europe (Neu, 2000; Neu and Graham, 2006; Norris *et al.*, 2022). Here, the production and distribution of wealth – for the dominators, was frequently achieved through the deployment of force (Wa Thiong'o, 1992). For example, the Trans-Atlantic Slave Trade was premised on moving African people forcibly from their homelands to work and create wealth elsewhere in the Americas and the West Indies for Britain and other European nations (Chinweizu, 1975). Racial arrogance and beliefs of white supremacy, fuelled by the desire for profit and the need for Africa's resources meant Africans were often moved out by force or exterminated. Quoting Hobson, Chinweizu (1975, p. 56):

“War, murder, strong drink, syphilis, and other civilised diseases are chief instruments of a destruction commonly couched under the euphemism ‘contact with a superior civilisation’. The land thus cleared of natives passes into white possession”.

Fanon's (1967) description of the deployment of colonial violence is also illustrative of historical racial power. He describes colonial violence in three specific ways: the coercive physical power deployed by the coloniser to force the colonised to submit and obey; institutionalised violence which creates a social, economic, political, educational, and judicial order which subjugates and dehumanises the colonised; and epistemic, cultural, and psychological violence which conditions the minds of the coloniser and the colonised, shaping their internalised beliefs and subjectivities. Colonisation therefore was about domination of the colonised - their exploitation and the destruction of their identity and agency (Fanon, 1967).

Accounting historians have recognised and examined the role and complicity of accounting and accountability in enabling the oppression, exploitation, and devaluation of people of colour across of range of colonial settings. Such studies see accounting as a social and political activity and show how it was reflected in and simultaneously influenced the economic, institutional, and social environment it was placed in. Harper *et al.* (2021, p. 1) advocate that “accounting practices that established how to measure, value and commodify enslaved people *are still present in modern accounting*” (emphasis added) and the established inequitable and unjust conditions on local populations continue to the present day (see Perkiss *et al.*, 2021).

Since Annisette and Prasad (2017), the work of Silva *et al.* (2019), Ramírez-Henao and Sánchez-Guevara (2024), Dyball and Rooney (2019) and Jensen *et al.* (2021) have examined colonialist practices in different geographies to show the role of accounting in forms of oppression and exploitation and the maintenance of a racist social order in different contexts through practices such as the crafting and narration of racialised slave trading; shaping labour precarization; and governing and disciplining the health of ‘lesser humans’. In contrast, Gates *et al.* (2022) explore the contribution that a Southern slave turned plantation manager and owner, Benjamin Montgomery, made to accounting to create a more balanced understanding of the development of accounting in America.

In this special issue, we are delighted to see Walker's (2023) paper which explores the interface between accounting and physical violence in the context of sharecropping in the postbellum American South. It shows how the demanding and contestation of accounts resulted in confrontational tensions between white landowners and black sharecroppers which led to physical violence against the black sharecroppers. Interestingly, it also highlights

account keeping and the demanding of accounts as a practice of the oppressed – as a form of resistance. Walker's (2023) paper highlights the importance of examining practices of resistance in racial projects in accounting which have taken several forms – negligence in work, slave revolts, anti-colonial movements, civil rights and black power movements, indigenous rights movements, and more. At the heart of these resistance movements is the demand to be recognised as equal, as human. Tyler (2020, p. 265) argues that "at their most radical, these movements for equality were abolitionist movements in that they sought to overthrow Eurocentric colonial, patriarchal, white supremacist ... templates of 'the human'".

Fundamentally, prior social science research into the historical forms of capital accumulation distinguishes between the commonly recognised idea of capitalism's production of racially unequal outcomes as seen in accounting research, and the idea of how race is central to organising the economy - that is, capitalism is itself racial. Referring to this phenomenon as racial capitalism, Melamed (2015, p. 77) explains that:

Capital can only be capital when it is accumulating, and it can only accumulate by producing and moving through relations of severe inequality among human groups—capitalists with the means of production/workers without the means of subsistence, creditors/debtors, conquerors of land made property/the dispossessed and removed. These antinomies of accumulation require loss, disposability, and the unequal differentiation of human value, and racism enshrines the inequalities that capitalism requires.

The race, capitalism and domination connection inscribed in colonial history continues to perpetuate and we observe its prevalence in present day situations such as resource exploitation, environmental degradation, and climate injustices, to which we now turn.

4. Impoverishing the Global South

While the ages of the empire and colonialism have formally ended, the 'logic of empire' (Andrews, 2021) and in turn racial power continue to exist. This has created and maintained social and economic power imbalances between the Global North and the Global South and the consequential impoverishment of nations of the latter (Andrews, 2021). Even global institutions such as the World Bank, International Monetary Fund (IMF), and United Nations (UN) that were seemingly created to ensure economic development globally and non-governmental organisations that seek to social justice, operate under the 'logic of empire' (Andrews, 2021; Dhanani, 2019; Hickel, 2020). On the former, Hickel (2020) notes that these institutions were designed by the very colonisers and thus exhibit colonial characteristics. The IMF and the World Bank, for example, nominate their leaders, from Europe and the US, respectively, rather than through a democratic process. Further, the voting power within these institutions over decisions related to the global economy rests more heavily towards countries from the Global North as they constitute the larger economies (Hickel, 2020). Consequently, economic coercion continues and the needs of the racialised 'others' are disregarded through policies and practices that support the Global North. It is perhaps no surprise then that the per capita gap between the Global South and the Global North has *increased - four-fold* over a period of fifty years (Hickel, 2020).

Further, as aforementioned, the exploitative desire for resources remains to the present day and continues to dehumanise the less powerful, often aided by (the lack of) accounting. As Buhr (2011) explains, accounting as a tool has a dark side in the control over Indigenous peoples' lives. Agyemang (2024) illustrates this point in the context of mining practices in the Congo, where a narrow envisioning of accounting information that obliterates the perspectives of a broader range of stakeholders' voices, exacerbates the abuse of Congolese people. On this, Kara (2023, p. 12) in a book aptly entitled, *Cobalt Red: How the blood of the Congo powers our lives*, notes:

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4 But for the demand for cobalt and the immense profits that they accrue through
5 the sale of smartphones, laptops and electric vehicles, the entire blood- for -
6 cobalt economy would not exist. Furthermore, the inevitable outcome of a
7 lawless scramble for cobalt in an impoverished and war- torn country can only
8 be the complete dehumanisation of the people exploited at the bottom of the
9 chain.
10

11 Failures of multinational companies to accept responsibility for dire situation of the principally
12 child miners in the Congo remain concealed because of the numerous multinational supply
13 chains that blur accountability (Kara, 2023). Fundamentally, exposing the vulnerability of the
14 cobalt artisanal miners is a question of accountability. There is a need to examine the way
15 reporting to stakeholders in situations like this takes place. Attempts at this, so far, including
16 aspects of corporate social responsibility and accounting for social justice, have largely failed
17 (Rodrigue and Romi, 2022).
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20 The accounting discipline has contributed extensively to research on environmental and
21 climate change. While some of this research has racial undertones (Perkiss and Moerman,
22 2018; Lauwo *et al.*, 2023), there is a conspicuous absence of scholarship that explicitly
23 addresses environmental racism. Defined as the distribution of environmental burdens and
24 benefits according to race (Tubert, 2021), the concept recognises the disproportionate impact
25 of environmental damage on racialised communities and the levels of degradation of the
26 environment in which they live as compared to white or richer populations (Cole and Foster,
27 2000; Tubert, 2021). While Bullard (1993) commented that environmental racism exacerbates
28 existing social inequalities, for Cole and Foster (2000, p. 11), it is also a consequence of
29 profound structural inequalities - understood by the political economy, encompassing
30 "economic, political/legal, and social forces as they influence environmental decision-making
31 processes and environmental outcomes".
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34 Communities from the Global South are and will continue to be the biggest casualties of
35 environmental racism due to climate change even though a small number of countries from
36 the Global North bear much responsibility for the crisis. Referring to this outcome as
37 atmospheric colonisation, Hickel (2020, p. e403) likens this situation to colonialism: just as
38 countries from the Global North "relied on the appropriation of labour and resources from the
39 Global South for their own economic growth, so too have they relied on the appropriation of
40 global atmospheric ... [gases] with consequences that harm the Global South
41 disproportionately".
42

43 A more nuanced form of environmental racism that served as an important topic at the UN
44 Climate Change Summit, COP28, is *climate apartheid*. The concept emerges from the
45 experiences of racial segregation by the Black population in South Africa (Tuana, 2019).
46 Apartheid was a system of exclusion and racial superiority (Hammond *et al.*, 2008). It was built
47 into the structures of social institutions such as education, law and policing and served to
48 maintain the systematic subordination of Black South Africans. In other words, apartheid was
49 an extreme form of structural racism used to justify exploitation, segregation and even
50 violence. Scholars (Rice *et al.*, 2022, Tuana, 2019) distinguish between climate apartheid and
51 the broader notion of environmental racism by explicating that the former is not simply the
52 differential impacts of the climate crisis based on the geography of different communities.
53 Rather, it draws attention to the discrimination that emerges from the complex entanglement
54 of discriminatory structures and systems with the environmental crisis, and more specifically,
55 efforts of mitigation and adaptation. Analysing the current global landscape of climate action,
56 Long (2024), for example, demonstrates how climate policies, government (re)actions, and
57 even supposedly successful actions, are veering towards exacerbating rather than addressing
58 inequities, injustices and segregation by protecting the climate interests of richer (Global
59 North) populations to the exclusion of others (Global South).
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4 In this special issue, Perkiss (2024) examines environmental racism and more specifically,
5 climate apartheid and their relationship with accountability. Drawing on a supply and demand-
6 led accountability lens, the author assesses the ineffectiveness of climate change policies and
7 reforms in fostering accountability. It was found that various policies and reforms developed
8 for climate justice, such as global treaties and protocols, corporate social responsibility and
9 (im)migration visas establish *injustices* because they both privilege the Global North and fail
10 to account for the marginalised communities in the Global South, who bear the brunt of climate
11 change. The author reflects on the case of the Pacific Islands and its citizens demand-led
12 accounts as an exemplar of climate apartheid in action. The accounts support the need for
13 greater social accountability and demand-led efforts towards climate justice. To conclude,
14 Perkiss (2024) highlights the need to not only use accountability to help find solutions for
15 communities experiencing climate injustices, but also to deploy the construct to unearth the
16 power and privilege that ironically exploit crises and exacerbate racism.
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19 Whilst the exploitation of resources and climate injustices persist, so does the exploitation of
20 people through migratory practices, as another form of societal racism with historical roots.
21 The social and human injustices associated with moving people from their homelands or
22 denying people the opportunity of migration to improve their lives is often hidden. As an
23 example, following the Second World War in 1945, the “mother” country Britain invited people
24 from the colonies to migrate to the UK to help with the rebuilding of the UK infrastructure. One
25 such group arrived from the Caribbean Islands on the ship the SS Windrush and became
26 known as the Windrush Generation. As citizens of the Empire, these people did not need any
27 documentation at the time. However, in 2018 as part of a policy that created a hostile
28 immigration environment (Gov.UK, 2014), some descendants of Windrush Generation were
29 cruelly denied access to UK public services and also deported out of the UK back to the
30 Caribbean Islands that they had no affiliation with, for not having relevant documentation, in
31 what is known as the “Windrush Scandal” (Gentleman, 2019; Lehman and Agyemang, 2020).
32 These black people were not considered British because they could not prove their legal right
33 to stay in the UK.
34
35

36 A further example of drawing on the human resources of colonies to suit British needs, is seen
37 in the UK National Health Service’s (NHS) recruitment practices (NHS, 2024). To fill its
38 healthcare vacancies, the NHS relies extensively on internationally trained nurses and
39 midwives on favourable immigration terms, even though such practice depletes the number of
40 healthcare professionals in local areas where need is greater. Such recruitment has been
41 argued to exacerbate global healthcare crises (de Lucas, 2014). Additionally, these foreign
42 healthcare professionals suffer discriminatory practices as employees in the NHS as shown
43 by Dhanani *et al.* (2024) in this special issue.
44
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46 Sadly, the ongoing view that some people are racially dominant, powerful, and deserving,
47 alongside the view that others are inferior and dispensable to be used and abused to meet the
48 needs of the race capitalism agenda, is very much alive. In modern times, such capitalism has
49 morphed into the market-oriented frameworks associated with neoliberalism. We turn to this
50 now and focus on how policies with neoliberal underpinnings impact on what organisations do
51 to people and societies.
52

53 5. Neoliberalism and racist policies

54 A critical consideration of the neoliberal ideology is its connection to race and racism
55 (Annisette and Prasad, 2017). Neoliberal policy reforms have created and continue to create
56 racist outcomes as has been examined in several disciplines including accounting. Since
57 Annisette and Prasad (2017), three accounting papers have examined disparate neoliberal
58 contexts. Lehman *et al.* (2018) examined prison reforms and the consequences of the
59 privatisation of prisons on people of colour. They argue that the latter resulted in financial
60 incentives that led to the criminalisation and mass incarceration of vulnerable people of colour

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3 for all manner of petty crimes whilst white-collar financial crimes (often perpetuated by white
4 people) received minimum penalties. Similarly, using a CRT framework and the notion of
5 counter accounting, Twyford *et al.* (2022) give voice to the racialised narratives of asylum
6 seekers in Australia who are subjected to the country's neoliberal migration policies and its
7 oppressive nature. Finally, in a more recent context, Paulo Resende de Lima *et al.* (2022)
8 reflect on the Brazilian government's response to the COVID-19 pandemic. Analysing the
9 content of alternative media outlets, the authors highlight how the growth of neoliberal
10 conservatism (combined with historical inequities) maintained an unashamed loss of rights for
11 minority races and women.
12

13
14 A fundamental consideration when seeking to understand the connection between race and
15 neoliberalism, Roberts and Mahtani (2010, p. 254) amongst others contend, is to examine not
16 only the "eruptions of race or racism that seemingly result from neoliberal policy reforms" as
17 has been seen in prior accounting research, but also to understand "race as an organizing
18 principle of society that neoliberalism reinforces and modifies". Neoliberalism, they reiterate,
19 not only generates racially distorted impacts, but is itself thoroughly racial - much like the
20 notions of race capitalism and climate apartheid discussed earlier.
21

22
23 The view of individual responsibility articulated in neoliberal discourse is that hard work,
24 ingenuity, and investment in self, allow people to progress up the market-based societal
25 ladder. It, however, fails to recognise how the long histories of racism and injustices that
26 continue to pervade societal structures influence and contribute to the unequal investments
27 people can make in themselves and the rewards their efforts can reap (Giroux, 2008).
28 Similarly, within this sphere of individual responsibility, the neoliberal framework has
29 popularised the notion of merit as an ethical tool for a fairer and more just society by
30 articulating that those who flourish are deemed as deserving of their rewards while those who
31 do not 'make it' are failures (Roberts and Mahtani, 2010). As both the privileged and the
32 underprivileged embrace the 'fact like' status of merit (Vijay and Nair, 2022), racism here at
33 best takes a subtle, covert form hidden in societal structures, and at worst becomes negated
34 under the guise of fairness, as aforementioned. Herein, the neoliberal project highlights the
35 transformative form of racism – transitioning from the earlier overt forms to the more subtle,
36 structural forms.
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38 Da Costa (2016, p. 478) contends that the key features of this racial neoliberalism involve,

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40 ...an ostensible commitment to racelessness while ascribing racialized
41 privilege and stigma to different subjects. Here, privilege and stigma centre
42 around the construction of an ideal neoliberal citizen both in terms of
43 dispositions (respectability, productivity, law-abiding, cosmopolitan,
44 consumerist, politically docile, reasonable, etc.) and in terms of the value one
45 holds in relation to neoliberal capitalist accumulation.
46

47
48 This neoliberalised racism embraces ideas of multiculturalism and recognises several racial
49 differences, absorbing some racial subjects and conferring privileges on them - '*the white
50 liberal, ...the fully assimilable black*', while disavowing and stigmatising others - '*the overly
51 race conscious, the racial grievant, ... the illegal*' (Mukherjee, 2016, p. 51). What emerges
52 then is a 'multicultural white supremacy' (Rodriguez, 2010) in which a selected handful of the
53 racialised population are privileged and held out at the fore to symbolise the arrival of a
54 raceless society.
55

56
57 Indeed, the result of this articulation of neoliberalism with racism has been the rise of the post-
58 racial ideology, that is, the myth that racism and race no longer exist, that they are relics of
59 the past. At its core is the silencing of a form of resistance to racism or any form of race-talk.
60 Its main tool, colour-blindness – the extension of neoliberal principles of rationality to racial
matters – engenders 'raceless' explanations for inequitable outcomes in society. In the UK,

1
2
3 the words 'race' and 'racism' are seldom present in policy documents. "Race has been
4 replaced by terms of ambiguity that permit confusion and obscure the relations of power"
5 (Harris, 2014, p. 1110). However, we know that post-racial ideologies which seek to deny and
6 silence racism are only ways of concealing and legitimising racism (Goldberg, 2009). Fraser
7 (2023) highlights this in a talk when he points out that "the obverse of Black Lives Matter is
8 not 'All Lives Matter' or 'White Lives Matter': it is simply "Black Lives Don't Matter".
9

10
11 In the next section, we analyse several contemporary contexts where it seems that black lives
12 don't matter. Our argument is that these exemplify the so-called post-racial world and the
13 many practices supported by neoliberalist thinking.
14

15 6. Race and racism in contemporary everyday practices in organisations

16 The everyday lives of people of colour continue to be impacted by racial power differences
17 despite the language of equality, diversity, and inclusiveness being employed in many
18 organisational settings, in response to neoliberal practices. Organisations and organisational
19 processes are not race neutral but are rather "constituting and constituted by racial processes"
20 (Ray, 2019, p. 27). Often these processes employ obscure discriminatory mechanisms that
21 lead to the differential enforcements of rules, exclusion, and the targeting of groups of people
22 (Provine and Dotty, 2011).
23

24 The study by Dhanani et al. (2024) in this special issue exemplifies this clearly by examining
25 the UK health sector. The NHS in England attempted to address issues of racial discrimination
26 amongst its workforce through a bespoke accountability initiative - the Workforce Race
27 Accountability Standard. Developing a construct of responsive race accountability through
28 recourse to CRT, the authors examine the enactment of the standard across several NHS
29 trusts. Despite the progressive nature of the standard that was borne out of a moral concern
30 for employee well-being, trusts showcase a tendency to take an instrumental approach to
31 enacting the standard. This is particularly a concern because, as the authors reflect, the
32 initiative enables trusts to show a commitment to addressing racial inequalities while simply
33 maintaining the status quo.
34

35
36 Whilst the example above analyses the health sector there are examples of discriminatory
37 practices in all sectors. We examine the university sector, government policies and the
38 accounting profession. Other papers in this special issue (Scobie and Laird, 2024; Gago-
39 Rodriguez *et al.*, 2024; and Musundwa and Moses, 2024) provide further empirical examples
40 of organisational practices and government policies that continue to enable racial inequities
41 whilst seemingly professing fairness and opportunities.
42

43 6.1 Academia

44 Higher Education Institutions (HEIs) are privileged to engage in the creation and dissemination
45 of knowledge through their research and educational activities and seek to fulfil a deeper
46 societal responsibility by serving as sites for critical thought and shaping students' identities -
47 instilling values that encourage and enable them to be active citizens of the world (Giroux,
48 2008; Natale and Doran, 2012). Yet, as bastions of societal progress, HEIs in the Global North
49 also have a darker (or rather a whiter) side: they reproduce and legitimate racist practices
50 (Giroux, 2015).
51

52 Racial inequalities in HEIs in the UK and the US, where much research has taken place, are
53 rife. Shilliam (2015, p. 33) in the British context summarises the situation as: universities are
54 "overwhelmingly administratively, normatively, habitually, and intellectually 'White': [while]
55 their doors have been opened ... the architecture remains the same". For faculty, an
56 overwhelming majority of professors and senior management are white (Sian, 2019), while
57 colleagues of colour are overrepresented in short-term and teaching only contracts – exposing
58 them to the vagaries of casualization and deskilling in neoliberalised spaces that respond to
59 the waxing and waning of student demand for higher education (Arday, 2022). Moreover,
60

1
2
3 academics, research students, and faculty of colour are subject to numerous forms of micro-
4 and even macro- aggressions that result in feelings of marginalisation and isolation and high
5 levels of stress (Davis *et al.*, 2024; Bruce *et al.*, 2020; Muzanenhano and Chowdhury, 2022).
6 Davis *et al.* (2024) highlight how marginalisation and micro-aggression start from the doctoral
7 admission process and flow into all aspects and levels of the faculty. While Sliwa *et al.* (2022)
8 reflect on how such experiences may also slow or even restrict career progressions of
9 academics of colour within the neoliberal logic of meritocracy that claims a level playing field,
10 focusing on intersectionality, Bell *et al.* (2020) and Mandalaki and Prasad (2022), discuss the
11 accentuated experiences of female academics of colour.
12

13
14 In a student context, higher education has been refashioned into a private good in the
15 neoliberal agenda under the guise of remedying unequal access to education (Hickey, 2024).
16 Students of colour, however, tend to join fewer elite institutions; achieve lower grades and are
17 less likely to complete their programmes as compared to their White counterparts. They also
18 experience disparate outcomes post-graduation (Arday *et al.*, 2022; Stevens *et al.*, 2018), all
19 the while bearing a greater burden of their financial undertaking. Arday *et al.* (2022) explain
20 that such outcomes manifest because HEIs' learning spaces are typically exclusionary
21 spaces. Starck *et al.* (2024) add that efforts of redress tend to be predominantly instrumental
22 - focusing on and responding to the differences between people rather than their unequal
23 circumstances, swathed in power and opportunity. The recent decision by Florida's State
24 Board of Education to obliterate all Diversity, Equity, and Inclusion (DEI) functions at some 30
25 HEIs including the University of Florida as "prohibited expenditures" (Moody, 2024)
26 demonstrates an extreme position steeped in post-racial ideology. The argument that the DEI
27 function is not only wasteful of taxpayers' money but also hostile to academic freedom and
28 creates division, only serves to deny and silence racism.
29

30
31 The (critical) accounting discipline and its business school host, it appears, are no exception
32 to the presence of racial power and its consequences in the everyday working lives of
33 marginalised groups. As accounting academics, we exercise our power to question societal
34 structures of inequality and discrimination across a plethora of different organisational forms
35 and geographical spaces in the 'real world' – indeed as we do in this special issue. Our work
36 as critical accounting researchers has had a wide reach across a variety of disparate sub-
37 fields despite the youth of our discipline. Yet, as individuals, we fail to reflect on our own
38 practices, and as a community, we fail to question such practices. Excerpt 1 offers a small
39 account from an accounting academic to offer an insight into the discrimination within our very
40 own spaces.
41

42 **INSERT EXCERPT ONE HERE**

43

44
45 Through their positions of privilege and power reflected in both their whiteness and academic
46 rank, white colleagues determine the arrangements for and outcomes across a range of
47 academic activities. These include who will serve as principal investigator regardless of who
48 has written the grant; who is invited to a project and who is excluded from it; the terms and
49 conditions of the engagement with such a project; the networking opportunities availed to
50 junior faculty; how the teaching is allocated; who bears the burden of teaching overload and
51 so forth. Returning to the trainer's analogy in the Excerpt, all these decisions contribute to who
52 will run the race and who is eliminated in the heats.
53

54 **6.2 Governments and migration policies**

55 Governments have neoliberal informed policies to denote who is acceptable as a migrant to
56 be received in their countries. Lehman *et al.*, (2016) show how neoliberal immigration policies
57 aimed at competitiveness such as the "global competition for talent" define people in terms of
58 the economic imperatives and their potential for contribution to wealth creation. But as
59 governments make decisions about acceptability of people, they make decisions about
60 exclusion and in extreme cases about expulsion. Provine and Doty (2011) discuss how race

1
2
3 is used by many governments to introduce policies of exclusion. These policies target the
4 'economically marginalised' and are enshrined in the Law. Accounting has been shown to
5 partner many regulations introduced through the law and that lead to the juridification of
6 policies extending into social areas (Laughlin and Broadbent, 1993). Harsh laws towards
7 undocumented migrants have led to the criminalisation of migrants and financial mechanisms
8 have been used to reinforce these exclusionary policies (Lehman and Agyemang, 2020).
9 Contrasting how different categories of migrant people are treated is illuminating of how racism
10 is embedded in immigration policies.
11

12
13 "*We stand with Ukraine*". When Russia invaded Ukraine in February 2021, as huge numbers
14 of Ukrainians sought haven in other European countries, many governments responded with
15 very welcoming migration schemes (e.g., Ukraine Family Scheme, Homes for Ukraine,
16 Ukraine Extension Scheme (see Gov.UK, 2024)). In the UK amongst the three schemes
17 introduced, a snapshot of the government's policy reads as:

18
19 It is free to apply. You do not need to pay the immigration health surcharge or
20 biometric enrolment fee.
21

22
23 Some services at UKVCAS service points have a fee. You do not need to use
24 these services, such as document scanning, to complete your application and
25 you should not pay for them in advance. If you need to use any of these
26 services at a UKVCAS service point during your appointment, you will not
27 need to pay a fee for them (Gov.UK, 2022)
28

29
30 These practices stand in stark contrast to how the UK government treats migrants and
31 refugees from non-white countries, for whom exorbitant fees and prohibitive measures serve
32 as tools to curtail migration – they are, arguably by virtue of their race, deemed unacceptable.
33 Moreover, while the policies also demonstrate that (white) people fleeing from atrocities such
34 as war can be treated humanely, the very government is engaged in a legal process to expel
35 unwanted asylum seekers to Rwanda as part of a policy to "*Stop the boats*", on the basis that
36 they use illegal routes to enter the UK, even though many are also fleeing from atrocious
37 circumstances risking their lives on dangerous boat crossings, in seeking refuge.

38
39 In a 'cash for refugees' plan, thousands of migrants were to be resettled in Rwanda under a
40 'Migration and Economic Development Partnership' with the UK Conservative Government
41 prepared to pay Rwanda a lumpsum and £20,000-£30,000 per migrant to cover the cost of
42 relocation and temporary accommodation (see UK Parliament, 2023). By June 2024, £120m
43 had already paid. The UN High Commissioner for Refugees (UNHCR) called the policy
44 discriminatory, and although the policy was initially deemed illegal by in the UK Supreme Court
45 which argued that Rwanda was not considered safe place (Supreme Court.UK, 2023), the
46 plan was passed into UK legislation in April 2024. That the Rwanda policy may have racist
47 intentions may be inferred from the origins of asylum seekers against whom the policy is to be
48 applied. According to Sturge (2023) in 2021, 42% of asylum seekers were nationals of Middle
49 Eastern countries, 23 %, African, 19%, Asian and only 13%, European.
50

51
52 The UK policy on "stopping the boats" with its Rwandan plan resonates with Australia's policy
53 to use offshore detention centres on Manus Island and Nauru, that has been described as
54 "cruel, costly and ineffective" (Gleeson and Yacoub, 2021). Both countries employ financial
55 logics to implement racial policies to deter the movement of people. In these scenarios, "the
56 government is engaging in corrosive narratives and seeking to enact cruel policies for populist
57 political gain" (Tubakovic *et al.*, 2023). It is noticeable that the new Labour UK Government,
58 elected in July 2024, has decided to withdraw the legislation and policy.
59

60
61 In this special issue we are delighted to include Scobie and Laird's (2024) paper which
62 explores the role accounting and accountability play in the creation and operationalisation of

1
2
3 'Australia's boarder industrial complex' and the Manus prison. They illustrate how the
4 accounting technique of inventorying – including categorizing, queuing, and other bureaucratic
5 processes – were used to objectify and domesticate prisoners. They also highlighted how
6 annual reports were used to create an 'Australian Community' which was racialised in its
7 inclusion of some and exclusion of others. In so doing they draw attention to the intersection
8 of state policies around migration, neoliberal policies of privatisation and issues of racism
9 which brings into sharp focus the racial capitalism which underpins the 'Australian boarder-
10 industrial complex' and similar migration policies which are taking root in the Global North.
11

12 6.3 The accounting profession and the racialised accountant at work in organisations

13 The dominant discourse on inequality in the accounting profession over the past 30 years has
14 centred on the gender binary and the unfair and unjust outcomes for (white) women. Race
15 (and class) have almost been excluded from such conversations, let alone consideration of
16 intersectionality. A similar pattern ensues with professional accounting bodies – far more
17 resources and publications are devoted to gender equality in the profession rather than racial
18 equality, and in fact on the latter, discussions are framed in terms of how corporates lag on
19 race rather than the profession (see, e.g., the Institute of Chartered Accountants in England
20 and Wales's website). This is so even though ethnic minorities remain underrepresented in
21 senior positions in accounting firms (Marriage and Gross, 2019; Lewis, 2024). In the US, for
22 example, despite the diversity of the population, 95% of the partners in audit firms are white
23 (Lewis, 2024).
24
25

26 Since Annisette and Prasad (2017), three papers were identified as part of the review of prior
27 research that draw attention to racial discrimination in the profession. First, Okafor and Kalu
28 (2024) take a life course perspective to understand the challenges to integration of migrant
29 accountants into the profession in Canada and show that migrant accountants face significant
30 workplace discrimination because of ethnic differences as well as a loss of status from non-
31 recognition and devaluation of their foreign qualifications and experience. Second, Ufodike *et*
32 *al.* (2023) engage in a review of prior accounting literature to capture race issues in accounting
33 firms and the profession. Third, based on US survey data, Dey *et al.* (2023) highlight restricted
34 opportunities for Black accountants to engage in challenging work assignments which in turn
35 have implications for promotion prospects. The authors call on willing mentors to assist in such
36 instances and for Black professionals to recognise the value of socialising with business
37 colleagues. Both solutions, however, fail to dismantle the structures that disadvantage Black
38 accountants. Rather, they expect Black accountants to take personal actions to overcome the
39 situations they encounter and rely on the generosity of others. Racialised practices often put
40 the onus on the discriminated to change to fit in.
41
42

43 In this special issue, we welcomed two papers which consider racism within the accounting
44 profession in South Africa and accounting working practices in Spain. Musundwa and Moses
45 (2024) analyse the barriers faced by Black chartered accountants in South Africa. The study
46 draws on semi-structured interviews to highlight how racial discrimination is engrained in the
47 profession's historical, professional, and social contexts. This is so despite the enactment of
48 the Broad-Based Black Economic Empowerment Act (2003), which set out to achieve equality
49 through effective participation of Black citizens in the economy, and the Chartered
50 Accountancy Profession Sector Code, which aimed to increase the number of Black people in
51 the Chartered Accountancy profession. The authors note that there is little representation of
52 Black people in the profession despite the South African population being predominantly
53 Black. For those working in the profession, the authors find that they face perceived
54 incompetencies based on racial prejudice and are often isolated and rejected within the
55 professional group. This discrimination eases when Black accountants express themselves in
56 a manner that resembles white accountants. The paper highlights the complexity in
57 overcoming these issues, suggesting the need for the profession to improve inclusivity and
58 foster equitable representation. This includes opening the Chartered Accountancy Profession
59
60

Sector Code for meaningful participation, as well as driving transformative changes within the accounting profession to dismantle boundaries and address biases.

The study by Gago-Rodriguez *et al.*, (2024) analyses how the identity of female Latina accountants working in Spanish organisations are regulated. The organisations attempt to influence their behaviours as part of organisational management control practices. Again, rather than dismantling discriminatory practices, these “foreign-trained accountants” are made to suffer for being female, Latin and migrants. Their knowledge, skills and experiences gained outside Spain are devalued. Organisational discourses characterise them as inferior because they are female, Latin, and migrant, leading them to internalise such views of themselves. This paper vividly describes the impact of discrimination on the day-to-day lived experiences of “the other”, showing how discrimination affects their self-identity. The paper also highlights the complexity of issues of discrimination, especially in the accounting profession, by foregrounding the intersectionality of racial discrimination with other forms of discrimination including gender/sex discrimination. Additionally, the paper shows how management control processes, another accounting technology, may be employed to perpetuate discrimination.

7. Resistance and Emancipation

Racial domination projects give rise to resistance. Resistance can take several forms – negligence in work, slave revolts, anti-colonial movements, civil rights and black power movements, indigenous rights movements, climate justice activism, and more. At the heart of resistance movements is the demand to be recognised as equal, as human. Tyler (2020, p. 265) argues that “at their most radical, these [historical resistance] movements for equality were abolitionist movements in that they sought to overthrow Eurocentric colonial, patriarchal, white supremacist ... templates of ‘the human’”.

History is replete with cases of resistance to racist practices. For example, the struggle against the lynching of African Americans. Lynching was common in the southern and western frontiers of the US in the late 19th Century and was used as a tool by the Whites to control the Black population and affirm the existing racial order which stemmed from slavery (Kirschke, 2020). Writer and social activist W.E.B Du Bois actively resisted this form of racial domination by bringing lynching to the fore of Black and public consciousness by providing accounts of lynchings in his magazine editorial, *The Crisis*. On this, Kirschke (2020, p. 76) notes:

During his first decade as editor, Du Bois campaigned incessantly against lynching, using the magazine to document the violence in graphic detail, explain its origins and purposes, and compile an accurate number of the victims. He published accounts of lynchings, eyewitness descriptions, and photographs of lynching victims. Political cartoons in the magazine depicted the horrors of lynching.

Similarly, journalist and activist Ida Wells-Barnett forced the issue of lynching to the fore of public debate by documenting and presenting accounts of lynchings in her 1895 work, *The Red Record: Tabulated Statistics and Alleged Causes of Lynching in the United States*. Arguably the narrative accounts against lynching presented by Du Bois and Ida Wells-Barnett are early examples of counter accounting as a form of resistance.

In the accounting space, the idea of resistance is inherent in the counter-accounting and emancipatory accounting literature which highlights accounting’s potential to foreground the voices of the marginalised. Counter accounts “are hoped to present a counterforce to hegemonic discourses and bring about emancipatory change in societies” (Vinnari and Laine, 2017, p. 1). They challenge dominant (powerful) voices and seek to enable alternative voice and new ways of seeing, to bring about a more just society (Vinnari and Laine, 2017; Perkiss *et al.*, 2021). Counter accounts have been created by social movement organisations (George *et al.*, 2023); social movement activists in animal production (Vinnari and Laine, 2017); NGOs

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2
3 in the oil industry (Pupovac and Moerman, 2020); immigration (Lehman *et al.*, 2016); and
4 hybrid forums (Perkiss *et al.*, 2020), to name a few (see Himick and Vinnari, 2023 for more
5 detail). More recently, they have been used to study the racialisation of asylum seekers
6 (Twyford *et al.*, 2022). Counter accounting serves to problematise harmful practices of and/or,
7 increase social awareness of issues and, ultimately to pressurise organisations to be more
8 accountable; (Himick and Vinnari, 2023).
9

10
11 Apart from Twyford *et al.* (2022), there has been little engagement with resistance in the
12 context of race in this literature. This said, while not specifically focused on race, Lauwo *et al.*
13 (2023) consider the potential of counter-accounts in resisting environmental racism. The
14 authors examine the resistance of the Ogoni people of the Niger Delta in Nigeria against the
15 multinational oil corporations and the Nigerian state. They show how counter accounts serve
16 as a tool to demand for accountability and how resistance to environmental racism is leading
17 to new forms of accountability for the environment. Similarly, Clalvijo *et al.* (2023) and Willows
18 and October (2023) contribute to the counter accounting literature with a specific focus on
19 intersectionality - by giving voice to Black women of the Global South and the vulnerable 'other'
20 in the Senegalese – French and South African spaces, respectively. Drawing on Black feminist
21 theories and more specifically the work of Lorde on difference and survival, Clavijo *et al.* (2023)
22 explore how Senegalese women developed the tontine as a counter practice of accounting to
23 overcome oppressive marginalising structures. Through their agency, creativity and survival
24 skills, the women developed the self-managed banking system that led towards their
25 emancipation and overcoming of the burden of marginalisation. In a similar vein, Willows and
26 October (2023) examined the preparation towards retirement and retirement savings amongst
27 women in the amaXhosa community in South Africa. The authors demonstrate how the
28 concept of retirement savings plays-out so differently in this vastly different cultural and social
29 space as compared to mainstream Anglo-Saxon perceptions of savings that rely on
30 independence and an individualistic view of success. What comes out so strongly in both these
31 papers through the counter accounts is the solidarity and collectivism between members of a
32 community which speaks to the underlying philosophy of Ubuntu. In contrast to western
33 philosophies and particularly neoliberalist ideologies, Ubuntu nurtures harmony and the spirit
34 of sharing amongst societal members.
35

36
37 In this special issue, the papers by Scobie and Laird (2024) and Walker (2024) also illustrate
38 the use of counter-accounting in resistance to racial domination. Particularly, Walker's (2023)
39 paper demonstrates how sharecroppers in Southern US kept their own records which were
40 sometimes used to challenge those of the White landowners. While this is not the core focus
41 of his research, it points us at the need to explore resistance and the role of accounting in
42 resisting racial domination and in demanding accountability for and towards the racially
43 marginalised in greater depth. Similarly, Scobie and Laird (2024) show how detainees at the
44 Manu prison resist the racial capitalism which denies them of their humanity and freedom and,
45 accounting's role in creating and maintaining this system through individual and collective
46 practices including walking, thinking, writing, drawing, and dancing. These acts of resistance
47 coalesce to form a counter account which speaks of freedom and the humanity of the inmates.
48 However, Scobie and Laird (2024) note that these counter accounts, while contributing to
49 resistance, are not its determining force.
50

51
52 Exploring accounting and accountability's role in resistance should not only focus on the
53 production and use of the counter/emancipatory accounts but also on the outcomes. For
54 instance, are there reparations due to counter accounts? How do companies, governments,
55 other institutions and so on, take responsibility for the issues they have caused or make
56 amends for the wrongs done, which have been exposed through counter accounting? It is
57 important that we consider the emancipatory potential of these accounts, that is, not just
58 expose the silenced others, but provide illustrations accounting and demands for
59 accountability leading to new, more human, and equitable forms of co-existence between
60 races.

8. Discussion, conclusion, and future research

The racial future remains uncertain. The concept of race and the social practices we designate as racism and antiracism are in transition, for we are passing through a period of crisis when "the old has died but the new cannot be born" (Winart, 2006, p. 24).

This special issue introductory paper set out to explore the multiple and often hidden areas of racism and discriminatory practices and bring to the fore how accounting and accountability are implicated in enabling racism to persist in society. In addition to introducing the six papers in the special issue, we also examined several areas where we believe more work in accounting will contribute to unearthing the prevalence and impacts of racial discrimination practices as well as any efforts of redress. The issues highlighted largely fell within the themes of racial power, engrained structural inequalities, the silencing of contemporary racism, and resistance to racism. Within these areas, racial discrimination is depictable as small or every day, and big or societal.

Everyday racism is systematic, involving socialised behaviours and attitudes (Essed, 1991). It is experienced personally in the context of people's everyday lives, and while having the same outcomes of discrimination, it is more subtle less obvious than societal racism – largely because it is engrained in systems and structures which are not given due consideration and requires personal accounts which are often unheard (Essed, 1991). In this paper, everyday racism was most obvious in the example on higher education and in Gago-Rodriguez *et al.* (2024). These cases and accounts presented shed light on what would otherwise be an untold and unheard story of discrimination. They showed how racial dominance is hidden and normalised in everyday interactions. Critical accounting can expose the silences faced within these situations through an explication of the power dynamics and accountability relations which underpin them. Indeed, the creation of visibilities in relation to racism and its effects is a first step in addressing these issues of power. Therefore, as a community of scholars, we need to pay attention to and uncover the everydayness of racism in future research. This also needs to give focus on how everyday racism permeates corporate and social settings and more optimistically, how corporations and societies are displaying and evidencing their commitment to fighting racism.

At their core, the big or societal issues describe the intersection of racism with ideologies and societal systems, such as capitalism and neoliberalism, and how these create new and racialised forms of operation and domination. In this paper, we explored how this has played out historically through colonialism and the slave trade but also in more contemporary times in the forms of both environmental racism and the global movement of people. In drawing back to accounting's impact here, we must not forget that accounting as a calculative practice in terms of performance evaluation very much fostered the creation of colonial hierarchy and subjugation of indigenous and enslaved peoples. For example, Lewis (2020, p. 29) argues: "Accounting was intertwined with the emergence and perpetuation of the philosophies and practices of exploitative human engineering". Calculative practice that perpetuated harm, seen or unseen, was grist for the mill in accounting history, posing serious questions of how accounting practice is enacted today if we wish to avoid exploitative mistakes of the past. But this is difficult because accounting, at its core, has always been and still is today, a coercive force (see Lewis, 2020).

We also explored how neoliberalism and neoliberal policies have created and continue to create racial outcomes, again largely through its calculative/economic technologies (see Lehman *et al.*, 2016). There have only been three studies on neoliberalism and race in accounting since Annisette and Prasad (2017), despite accounting's potential contribution on research on the consequences of neoliberal policies on people's lives as well as understanding how race is featured within operational, neoliberal systems.

Therefore, while accounting scholars have engaged in critique of accounting's role in both capitalist and neoliberal structures, to an extent, we now call for an expansion of this work to include more critical engagement on the intersection of racism with these structures. For example, more work is required around environmental racism as it is far from isolated to the commodities industries or to cobalt mining. Also, a lot can and should be done to explicate the effects of capitalist and neoliberal structures on racially marginalised communities, especially in terms of education, health, and access to justice. Whilst recent literature has pointed to the need for interdisciplinary accounting research in addressing social and environmental challenges (Christ *et al.*, 2024), we suggest that racial issues also present opportunities for Interdisciplinary accounting research as they also are a grand societal problem.

The research presented in this special issue signal that we are far from a post-racial society. There are major barriers in achieving racial equality. Lopez-Littleton *et al.* (2018) reminds us that there are both structural and institutional racism and we suggest these both require studying. Structural racism refers to the discrimination that is founded on history and culture. A study of the different histories and cultures of different countries and how they lead to continuing white privilege and the different interpretations of racism is needed. For example, Salem and Thompson (2016) argue that in Europe (specifically, France, Germany, and the Netherlands) the view of the majority is that racism does not exist, and that racism is an American and British problem where racism is a feature of life. They suggest that this is because of their different socio-historical contexts which means racism is formulated differently. It is noticeable that in this special issue we only received one paper from mainland Europe. Institutional racism, on the other hand, refers to the structures and policies that lead to different opportunities and outcomes for people of colour. A study of a variety of organisations and unearthing how accounting is employed in these contexts is desperately needed. We are reminded of an address made to the UK Parliament in 1996 by Nelson Mandela in which he quoted:

Racism is a blight on the human conscience. The idea that any people can be inferior to another, to the point where those who consider themselves superior define and treat the rest as subhuman, denies the humanity even of those who elevate themselves to the status of gods (Mandela, 2011).

Regardless of the current dire state of racism and discrimination – in everyday lives, in larger structures, and the barriers in achieving equality, we also point at a hopeful future as we highlight the role of accounting and accountability in resisting and ultimately overthrowing systems of racial domination. Particularly, we highlight accounting's 'emancipatory potential' (Norris *et al.*, 2022), and join our voice to the call for on-the-ground research/accounts and counter accounts that reveal the power struggles and experiences of the discriminated (see Cole and Foster, 2000). Such will both bring to light the social relations at play, un-silence the silenced, and empower engagement and/or accountability that can lead to more just outcomes. This could include a focus on social movements, such as Black Lives Matter, and the societal and corporate reactions to these; or give focus on activism and activist accounts and their outcomes. Indeed, we optimistically look forward to accounting's contribution to the actualisation of Dr Martin Luther King's (1963) dream in which the "sons of former slaves and the sons of former slave owners will be able to sit down together at the table of brotherhood" and all people (black, white, coloured) can "join hands and sing in the words of the old Negro spiritual: Free at last. Free at last. Thank God almighty, we are free at last" (King, 1963).

Excerpt 1: 'Not in the Race'

Not in the Race

Our colleague relayed this story from an anti-racism workshop they had attended. The trainer was discussing the notion of institutional racism in HEIs and explained how it manifest as poor funding application outcomes for scientists of colour. Seeking to explain this outcome, the trainer had asked how can an academic of colour win a race that they are not a part of?

'Luck and kindness'

Our colleague reflected that they had heard a senior academic who had been invited to talk about his experiences and excelling career as a person of colour. Having broken through the moulds of short, fixed term contracts, his journey had not only been an interesting one to learn about but also inspiring ... up to a point: the senior academic had repeatedly referred to luck and kindness as the bases for breaking the academic glass ceiling.

Things fall into place (but things fall apart)*

As aforementioned, neoliberalism has advanced notions of markets, competition, and meritocracy. This holds increasingly true for the HE sector where ideas of individuality, rewards and merit are elevated as are their associated attributes of recognition, power and status (Mulya and Sakhiyya, 2021). While the drive for competition creates the race and the terms of this race in the trainer's analogy, within the neoliberal setting, the meritocratic logic naively assumes a level playing field and with it depoliticises issues of (racial) discrimination. Our colleague shares some personal examples that disrupt these ideas.

They shared that their academic journey began with feelings of excitement and apprehension. Conscious of the metric-meter ticking away and lacking confidence to convert the PhD into papers and start new projects, they reached out to a senior academic for help and support. While the initial meeting for support had gone well, they never heard from the senior academic again.

Contrast this with their experience of a subsequent faculty recruitment exercise at their institution. Prior to the presentations and interviews common to academic recruitment practices, a white colleague was unashamedly knocking on doors telling colleagues to speak up about one of the also white candidates known to him. He highlighted the applicant's potential to publish papers in "Top U.S. journals" from their PhD thesis. No known papers in top journals, U.S. journals or indeed any journals emerged from this piece of research.

Our academic colleague also shared their inequitable experiences with workload allocation. While workloads within academia are problematic at best, a layer of discrimination exacerbates the issues. They cited that they shared the same workload pattern as a co-worker but also had a significant additional administrative role. When the allocation of workload was queried and a request to resign from the administrative role made, the manager reminded our colleague of the support they had just received in their promotion. As an uncomfortable situation ensued, our colleague apologised to the manager for querying their workload and continued in their administrative role.

Furthermore, our colleague noted that in their role in undergraduate admissions, they had sought to 'widen participation' to attract students from non-traditional backgrounds and had written a policy to this effect. Having shared it with a senior admissions tutor, our colleague reflected how this tutor had commented that she too, to her surprise had had the same thoughts and policy direction. Several years on, our colleague was planning to apply for a promotion when the senior tutor offered very kindly share her application from prior years. Here, our colleague noticed reference to the policy that *they* had written!

*With credit to Chinua Achebe, author of Things Fall Apart

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Appendix One: Literature on race and racism in accounting since 2017¹

Authors and date	Article Title	Journal ²	Theme in the Introduction to special issue research	Country/ies covered
Dyball and Rooney (2019)	Governing and disciplining Filipino migrant workers' health at Hawaiian sugar plantations	CPA	Historical domination and racial power: sugar plantations and the role of accounting	U.S.
Gates, Burke, and Humphreys (2022)	The hidden history of Benjamin Montgomery: Slave, manager, and accountant	AH	Historical domination and racial power: slavery and accounting	U.S.
Jensen, Agyemang and Lehman (2021)	Accountabilities, invisibilities and silences in a Danish slave trading company on the Gold Coast in the early 18th century	CPA	Historical domination and racial power: role of accounting at the point of extraction	West Africa
Okafor and Kalu (2024)	Integration challenges, immigrant characteristics and career satisfaction for immigrants in the field of accounting and finance: An empirical evidence from Canada	CPA	The accounting profession and the racialised accountant at work in organisations	Canada
Ramírez-Henao and Sánchez-Guevara (2024)	The roles of accounting in the racial organisation of work	CPA	Historical domination and racial power: accounting for labour at a sugar mill	Colombia
Silva, Rodrigues and Sangster (2019)	Accounting as a tool of state ideology to control captive workers from a House of Correction	AAAJ	Historical domination and racial power: construction of the House of Corrections, a prison of the empire	Brazil
Twyford, Tanima and George (2022)	Critical race theory, counter-accounting, and the emancipatory potential of counter-stories	AAAJ	Neoliberalism and racist policies and Resistance and Emancipation: migration	Australia
Lehman, Hammond and Agyemang (2018)	Accounting for crime in the US: Race, class and the spectacle of fear	CPA	Neoliberalism and racist policies: prison context	U.S.

Paulo Resende de Lima, Pereira de Castro Casa Nova, Filgueiras Sauerbronn and Castañeda (2022)	"Is it just a little flu"? Producing a news-based counter account on Covid-19 discursive crises in Brazil	AF	Neoliberalism and racist policies: the pandemic context	Brazil
Ufodike, Egbe, Ogharanduku and Akinyemi (2023)	A Knowledge Synthesis of Anti-Black Racism in Accounting Research	AP	Race and racism in the accounting profession: structured literature review	Global
Dey and Lim (2023)	Do social networks improve the chance of obtaining challenging assignments? Evidence from Black accounting professionals	AA	Race and racism in the accounting profession: addressing inequalities by developing social networks	U.S.
Clavijo, Perray-Redslob and Mandalaki (2023)	Cracking a brick in the master's house: counter practices as counter-accounts of difference and survival	AAAJ	Resistance and emancipation: alternative accountings	France and West Africa
Willows and October (2023)	Perceptions of retirement savings: Through the lens of Black amaXhosa women in South Africa	CPA	Resistance and emancipation: alternative accountings	South Africa
<p>Notes:</p> <p>1 In addition to the below, a further five papers in accounting capture race issues as a specific theme within their broader research agenda, including Harber et al., (2023), Edgley et al., (2016), Rodrigue and Romi (2022), Lehman (2019), and Sian and Verma (2021).</p> <p>CPA – Critical Perspectives on Accounting, AH – Accounting History, AAAJ – Accounting, Auditing, Accountability Journal, AF – Accounting Forum, AP – Accounting Perspectives, AA – Advances in Accounting</p>				

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ⁱ The review for the purposes of this paper was conducted as follows. First, a search in accounting journals was undertaken for the following terms 'race' and 'racism'. All articles were reviewed to assess their consideration of race and were categorised as 'mainstream race research', 'race within another (broader) research agenda', and 'non-race' papers. Moreover, all studies in accounting journals that cited Annisette and Prasad (2017) were also reviewed and categorised as aforementioned.